



DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL

WILLIAM THOMSON  
DEPUTY AUDITOR GENERAL

June 30, 2008

Governing Board  
Arlington Elementary School District No. 47  
9410 South 355th Avenue  
Arlington, AZ 85322

Members of the Board:

In our October 9, 2007, compliance review report, we notified you that the District had not complied with the *Uniform System of Financial Records* (USFR) for the year ended June 30, 2006.

We have since reviewed the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2007, to determine whether the District was in compliance with the USFR as of that date. Based solely on our review of these documents, the District has complied with the USFR.

However, we noted that the District still had numerous internal control deficiencies cited by its auditors in the management letter and the USFR Compliance Questionnaire. These deficiencies indicate that the District's internal controls are still especially weak in the area of expenditures.

Although the cited deficiencies do not cause continued noncompliance with the USFR, the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2008, when submitted, must indicate that the District made progress toward correcting these deficiencies and that no new significant deficiencies occurred that year, or the District may again be found in noncompliance with the USFR.

If you have questions concerning the deficiencies or how to correct them, or would like a written summary of deficiencies with recommendations for correction, please call Magdalene Haggerty, Accounting Services Director, or Gregg Rickert, Accounting Services Manager, at (602) 553-0333.

Sincerely,

Debra K. Davenport  
Auditor General

DKD/MH/gr

cc: Mr. Chad Turner, Superintendent  
Ms. Dianna Workman, Business Manager  
Arlington Elementary School District No. 47  
The Honorable Sandra E. Dowling, Maricopa County School Superintendent